

Alltel Communications

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May 1, 2006

Mr. Magalie Roman Salas, Secretary
Federal Communications Commission
Washington, D.C. 20554

ATTN: Wireline Competition Bureau

Dear Mr. Salas:

This is the Cover Letter for the Alltel Telephone System Tariff F.C.C. No. 3 Base Document representing all tariff changes that became effective as of the last day of the month of April.

This Base Document is filed under FRN: 0001-7201-01 to represent the tariff participants listed below:

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Please address any inquiries concerning this letter to the attention of Chris Cranford, Alltel, 4001 Rodney Parham Rd., Little Rock, AR 72212; phone number (501)748-6856; Internet address: christopher.l.cranford@ALLTEL.com.

